

KANSAS MEDICAID STATE PLAN

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LINE 48. TOTAL CLIENT DAYS. The total number of client days is the actual days of care rendered to clients for the period. The day of admission is counted but not the day of discharge or death. Paid reserve days must be included as client days. See K.A.R. 30-10-200. The total client days must agree with the 12-month total of client days as submitted on form AU 3902.

OCCUPANCY PERCENTAGE: Agency staff will determine this percentage.

TOTAL MEDICAID/MEDIKAN DAYS: Enter the total number of Medicaid/Medikan days reported on the Au 3902's. Partial as well as full paid days must be included.

LINE 50. AGENCY USE ONLY.

LINE 51. If the provider is a public held entity, provide annual reports and Form 10-K.

C) Declaration by Owner and Preparer: The cost report is not considered complete unless signed by a representative of the facility (i.e. owner, officer, administrator, etc.) and the preparer. PLEASE READ DECLARATION STATEMENT.

SCHEDULE A - EXPENSE STATEMENT

ATTACH A COPY OF THE SUMMARY PAGE OF THE BUDGET.

Report expenses in the AMOUNT column. List the source of the expense in the SOURCE column. The expenses should be referenced to the actual expense column of the budget where possible. Please use the following abbreviations:

O.C. = Object Code
P.C. = Program Code
S.C. = Source Code

If it is not possible to refer directly to the budget, reference to a workpaper and attach a copy.

Fiscal Year Budget. Fill in the fiscal year of the budget referred to in the Source column.

Line 1 - Total Budget Expenditures. Report total expenditures from Line 40 of the budget summary page.

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General Adjustments. Report adjustments used to derive Total Medicaid Expenditures from Total Budget Expenditures.

Lines 2, 3, & 4. Report amounts from the most current Central Office Allocation memo prepared by the Fiscal Management Section of Mental Health & Retardation Services. Attach a copy to the cost report.

Line 5 - Depreciation Expense. Report the amount shown on the Agency Total Line in the Current depreciation (CUR-DEPR) column of the inventory depreciation. If adjustments are required to current depreciation, attach a schedule detailing the adjustment.

Lines 6, 7, & 8. Report any other additions to the Total Budget Expenditures (Example: Laundry expense allocation from Topeka State Hospital to Kansas Neurological Institute).

Lines 11, 12, & 13. Report the amounts from the budget as noted on the cost report.

Lines 14, 15, & 16. Report any other reductions to the Total Budget Expenditures (Example: Meals charged to TSH by KNI).

Line 20 - Total Medicaid Expenditures. Total of Line 1 plus Lines 2 through 8 and less Lines 11 through 16.

Non-Patient Related Expenses. Report non-client related expenses less any revenue offsets.

Line 21 - SRS Area Office. Report any costs associated with the maintenance of a SRS Area Office at the facility.

Line 22 - Sheltered Living. Report any costs associated with the Sheltered Living Program.

Lines 23, 24, & 25. Report any other non-client related expenses.

Line 30 - Client Related Expenditures. Line 20 less Lines 21 through 25.

Line 30A - Client Related Expenditures. Move the amount on Line 30 to the top of Page 2.

Revenues. Report revenues from the General Fee Fund on the appropriate line in the Total Revenue column. Common types of revenue have been listed and their source codes shown. Specify other types on the blank lines and list their sources. If more lines are needed use one blank line as a summary and attach a sheet listing the revenues.

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Report the revenue to be offset in the Revenue Offset Column. The revenue offset is not to exceed the related expense. For example, the facility receives \$1,000 rental income and the expenses related to this income (supplies, repairs, utilities, etc.) total \$750. Therefore report \$1000 in the Total Revenue column and \$750 in the Revenue Offset column. Do not report a revenue offset for expenses disallowed as non-client related. For example, rental revenue received from the SRS Area Office is not to be offset as the cost of maintaining the area office is disallowed as non-client related on Line 21.

Line 49 - Total Revenue Offset. Report the total of the Revenue Offset column.

Line 50 - Net Client Related Expenditures. Line 30A less Line 49.

Non-Reimbursable Expenses. Report non-reimbursable expenses.

Line 51 - Foster Grandparent Program. Report the cost of the Federal portion of the Foster Grandparent Program.

Line 52 - Clothing for Clients. Report the cost of clothing purchased for clients.

Line 53, 54, & 55. Report the percentage of the Barber's Cosmetologist's, and Chaplin's time devoted to non-reimbursable activities. Report that portion of their salaries and fringe in the AMOUNT column.

Line 56 - Religious Items and Services. Report the cost of religious items and services.

Lines 57 & 58. Report any other non-reimbursable expense.

Line 60 - Net Reimbursable Expenditures. Record the total of Line 50 less Lines 51 through 58.

Education Expenses. The education portion of the following expenses are non-reimbursable.

Line 61 - Special Education Contracts. Report cost of special education contracts.

Line 62 - Special Education Non-Contractual. Report non-contractual special education costs.

Line 63, 64, 65, 66, & 67. Calculate the amount to be reported by determining the percentage of the educational square footage to total square footage and reporting this percentage of these expenses. Attach a copy of the workpaper.

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Line 68 - Telephone. Calculate the amount to be reported by determining the percentage of educational telephones to total telephones and reporting this percentage of the telephone expense.

Line 69. Report any other educational expenses. Attach a schedule if additional lines are needed.

Line 70 - Total Education Expenses. Record the total of lines 61 through 69.

Line 75 - Net Non-Educational Expenditure. Line 60 less Line 70.

Line 75A - Net Non-Educational Expenditures. Move the amount on Line 75 to the top of Page 3.

Lines 76, 77, & 78. Report any other adjustments needed.

Line 80 - Total Allowable Expenditures. Line 75A plus or minus Lines 76 through 78.

SRS Office of Audit Services Adjustments. DO NOT WRITE BELOW LINE 80. This section is reserved for AGENCY USE ONLY.

SCHEDULE B - SALARIES & WAGES

Line 1 - Total Salaries and Wages. Report the amount of Object Code 100 from the budget summary page.

Adjustments. Report the amount of salaries and fringe for each of the programs or employees listed. Use the blank lines for any other adjustments to Total Salaries and Wages.

Line 10 - Total Allowable Salaries and Wages. Record the total of Line 1 less Lines 2 through 9.

SRS Audit Section Adjustments. DO NOT WRITE BELOW LINE 10. This section is reserved for AGENCY USE ONLY.

REV. 10-86

TN# MS-91-45 Approval Date 7-18-95 Effective Date 10-1-91 Superseded Nothing

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Provider No. _____

SCHEDULE A

Fiscal Year _____ Budget	<u>AMOUNT</u>	<u>SOURCE</u>
1. Total Budget Expenditures	_____	DA406R Line 40
<u>General Adjustments</u>		
<u>Additions:</u>		
2. Allocation of Agency 628	_____	_____
3. Mental Hospital Training Fund	_____	_____
4. Department of Administration	_____	_____
5. Depreciation Expense	_____	_____
6. Other: _____	_____	_____
7. Other: _____	_____	_____
8. Other: _____	_____	_____
<u>Subtractions:</u>		
11. Capital Improvements	(_____)	DA406R Line 37
12. Capital Outlays	(_____)	DA406R O.C. 400
13. Non-expense Items	(_____)	DA406R O.C. 700
14. Other: _____	(_____)	_____
15. Other: _____	(_____)	_____
16. Other: _____	(_____)	_____
20. Total Medicaid Expenditures	_____	
<u>Non-Patient Related Expenditures</u>		
21. SRS Area Office	(_____)	_____
22. Sheltered Living	(_____)	_____
23. _____	(_____)	_____
24. _____	(_____)	_____
25. _____	(_____)	_____
30. Patient Related Expenditures	_____	

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30A. Patient Related Expenditures _____

Revenue

	Total Revenue	Revenue Offset	
31. Educ. & Librarian	_____	(_____)	DA404R S.C. 2050
32. Care & Hospital	_____	(_____)	DA404R S.C. 2060
33. Sale of Equipment	_____	(_____)	DA404R S.C. 2260
34. Meals & Food	_____	(_____)	DA404R S.C. 2270
35. State Build Space	_____	(_____)	DA404R S.C. 3130
36. Curr Exp Recovery	_____	(_____)	DA404R S.C. 6211
37. Prior Exp Recovery	_____	(_____)	DA404R S.C. 6901
38. _____	_____	(_____)	_____
39. _____	_____	(_____)	_____
40. _____	_____	(_____)	_____
41. _____	_____	(_____)	_____
49. Total Revenue Offset	_____	(_____)	_____

50. Net Patient Related Expenditures _____

Non-Reimbursable Expenses

51. Foster Grandparent Program	(_____)	_____
52. Clothing for Residents	(_____)	_____
53. Barber Salary & Fringe (____%)	(_____)	_____
54. Cosmetologist Salary & Fringe (____%)	(_____)	_____
55. Chaplin Salary & Fringe (____%)	(_____)	_____
56. Religious Items and Services	(_____)	_____
57. _____	(_____)	_____
58. _____	(_____)	_____

60. Net Reimbursable Expenditures _____

Education Expense

61. Special Educ Contracts	(_____)	_____
62. Special Educ Non-contract	(_____)	_____
63. Maint. Salary & Benefits	(_____)	_____
64. Utilities	(_____)	_____
65. Repair & Maintenance	(_____)	_____
66. Maintenance Supplies	(_____)	_____
67. Depreciation	(_____)	_____
68. Telephone	(_____)	_____
69. _____	(_____)	_____
70. Total Education Expense	(_____)	_____

75. Net Non-Educational Expenditures _____

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75A. Net Non-Educational Expenditures _____

Other

76. _____

77. _____

78. _____

80. Total Allowable Expenditures _____

AGENCY USE ONLYSRS Audit Section Adjustments

81. _____

82. _____

83. _____

84. _____

85. _____

86. _____

89. Total SRS Adjustments _____

90. Total Adjusted Allowable Expenditures _____

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Schedule B

	<u>AMOUNT</u>	<u>SOURCE</u>
1. Total Salaries and Wages	_____	DA406R O.C. 100
<u>Adjustments</u>		
2. Foster Grandparent Program	(_____)	_____
3. Barber	(_____)	_____
4. Cosmetologist	(_____)	_____
5. Chaplin	(_____)	_____
6. Education	(_____)	_____
7. _____	_____	_____
8. _____	_____	_____
9. _____	_____	_____
10. Total Allowable Salaries & Wages	_____	

AGENCY USE ONLY

SRS Audit Section Adjustment

11. _____	_____	_____
12. _____	_____	_____
13. _____	_____	_____
14. _____	_____	_____
15. _____	_____	_____
19. Total SRS Adjustments	_____	
20. Total Adjusted Salaries & Wages	_____	

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Attachment 4.19-D
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